



General Assembly

Substitute Bill No. 997

January Session, 2009

* SB00997PD 042809 *

**AN ACT CONCERNING A MUNICIPAL OPTION TO DELAY
REVALUATIONS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective July 1, 2009, and applicable to assessment*
2 *years commencing on or after October 1, 2008*) (a) (1) Notwithstanding any
3 provision of the general statutes, any municipal charter, any special act
4 or any home rule ordinance, any municipality required to effect a
5 revaluation of real property under section 12-62 of the general statutes
6 for the 2008, 2009 or 2010 assessment year shall not be required to
7 effect a revaluation prior to the 2011 assessment year, provided any
8 decision not to implement a revaluation pursuant to this subsection is
9 approved by the legislative body of such municipality. The rate maker,
10 as defined in section 12-131 of the general statutes, in any municipality
11 that elects, pursuant to this subsection, not to implement a revaluation
12 may prepare new rate bills under the provisions of chapter 204 of the
13 general statutes in order to carry out the provisions of this subsection.

14 (2) Any required revaluation subsequent to any delayed revaluation
15 effected pursuant to subdivision (c) of this subsection shall be effected
16 in accordance with the provisions of section 12-62 of the general
17 statutes. Such subsequent revaluation shall re-commence at the point
18 in the schedule required pursuant to section 12-62 of the general
19 statutes that the municipality was following prior to such delay.

20 (b) (1) Notwithstanding any provision of the general statutes, any
21 municipal charter, any special act or any home rule ordinance, any
22 municipality that is currently in the process of phasing in a real
23 property assessment increase, or a portion of such increase, may
24 suspend such phase-in for a period of time, but not later than the 2011
25 assessment year, provided any decision to suspend a phase-in
26 pursuant to this subsection is approved by the legislative body of such
27 municipality. The rate maker, as defined in section 12-131 of the
28 general statutes, in any municipality that elects, pursuant to this
29 subsection, to suspend a phase-in may prepare new rate bills under the
30 provisions of chapter 204 of the general statutes in order to carry out
31 the provisions of this subsection.

32 (2) Any required phase-in of a real property assessment increase
33 subsequent to any suspension of such phase-in pursuant to this
34 subsection shall recommence at the point at which such phase-in was
35 suspended.

36 (c) The assessor or board of assessors of any municipality that elects,
37 pursuant to subsection (a) of this section, not to implement a
38 revaluation of real property for the 2008 assessment year or, pursuant
39 to subsection (b) of this section, to suspend a phase-in of an assessment
40 increase for the 2008 assessment year, shall prepare a revised grand list
41 for said assessment year, which shall reflect the assessments of real
42 estate according to the grand list in effect for the assessment year
43 commencing October 1, 2007, subject only to transfers of ownership,
44 additions for new construction and reductions for demolitions. Such
45 assessor shall send notice of any increase in the valuation of real estate
46 over the valuation of such real estate as of October 1, 2007, or notice of
47 the valuation of any real estate that is on the grand list to be effective
48 for the October 1, 2008, assessment year, but was not on such list in the
49 prior assessment year, to the last-known address of the person whose
50 valuation is so affected, and such person shall have the right to appeal
51 such increase or valuation during the next regular session of the board
52 of assessment appeals at which real estate appeals may be heard.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2009, and applicable to assessment years commencing on or after October 1, 2008</i>	New section

FIN *Joint Favorable Subst.*

PD *Joint Favorable*